

2010 Durham County Listing Form

INSTRUCTIONS

**Listing Forms must be received in the Tax Office by February 01, 2010
Or have a US Postal Service Postmark of February 01, 2010.**

The following instructions have been provided to assist you with completing the required listing form. Please read each section of the INSTRUCTIONS carefully. For assistance with our listing form please contact the Durham County Tax Office at (919)560-0300 or you may visit our website at tax.durhamcountync.gov, click on Forms and Publications.

A. PHYSICAL LOCATION

Name and mailing address of taxpayer. Please review address information. Indicate any changes to your mailing address. Should you have multiple locations, please complete separate listing form.

B. PERSONAL DATA

Please provide all requested information. This information enables us to contact you via telephone if we need to obtain clarification of what you have listed.

C. PERSONAL PROPERTY

List all aircraft, boats, boat motors, mobile homes, and unlicensed vehicles owned by you on January 1, 2010. Please provide complete descriptions of all property.

Licensed Vehicles-Do not list vehicles currently licensed by the NC Department of Motor Vehicles. The tax on these vehicles will be billed approximately 90 days after the license is renewed or application is made for a new registration.

Unlicensed Vehicles-Vehicles not licensed with the NC Department of Motor Vehicles must be listed. Vehicles include automobiles, trucks, and trailers of all types, motorcycles, and motor homes. If your vehicle is damaged or claimed as a total loss, submit any information to its condition as of January 1, 2010.

Boats-Please provide make, model, and length of boat and horsepower of boat motor.

Farmers, Carpenters, and Mechanics-Persons owning tools and equipment used in a trade or business should list on a Business Listing form. To obtain a Business Personal Property Listing form, please call (919)560-0300 or visit our website: tax.durhamcountync.gov, click on Forms and Publications.

D. LISTING OF ANIMAL(S)

Durham County Animal Ordinance requires that all owners of dogs and/or cats must list those animals with the Durham County Tax Administrator. Please indicate the name(s) and number of dog(s) or cat(s) that you own. The Animal Ordinance also requires those who own, maintain, possess or control **five (5)** or more animals of the same species that have been spayed or neutered to apply for a license with the Durham County Tax Administrator. Please mark the appropriate box that applies. A kennel license application may be obtained by calling our office at 919-560-0300 or by visiting our website at tax.durhamcountync.gov, click on Forms and Publications.

EXEMPTION FOR ANIMAL TAX

The Animal Ordinance allows provisions for exemptions. Please read this section carefully. To apply for an animal tax exemption; you must complete an exemption form. You can obtain an exemption form by calling our office at 919-560-0300 or by visiting our website at tax.durhamcountync.gov, click on Forms and Publications.

AFFIRMATION- North Carolina General Statutes requires this form to be signed and dated.

Forms that are not signed or dated will be rejected and returned to you for signature.

(SEE OTHER SIDE FOR ADDITIONAL INFORMATION)

E. PROPERTY TAX RELIEF ON PERMANENT RESIDENCE

Please read carefully the exemption and exclusions within Section E of the listing form. Durham County Tax Administration has dedicated staff members to assist citizens with the application process. Those who wish to obtain an exemption application may request an application by calling 919-560-0300 or by visiting our website at tax.durhamcountync.gov, click on Forms and Publications.

1. ELDERLY OR DISABLED EXCLUSION (G.S. 105-277.1)
2. DISABLED VETERAN EXCLUSION (G.S. 105-277.1C)
3. HOMESTEAD CIRCUIT BREAKER TAX DEFERMENT PROGRAM (G.S. 105-277.1B)

F. REAL ESTATE

1. Physical Changes on Land: Owners as of January 1 are required to report any buildings, additions, improvements, and /or deletions that occurred during the prior calendar year. These changes must be reported whether made by you or someone else. If you purchased a house and lot, town home or condominium in 2009 please enter your total cost and percent of completion as of January 1, 2010.
2. Appeals: Tax year 2010 real property appeals may be filed beginning January 1 through the advertised adjournment date of the Board of Equalization and Review. To obtain a 2010 Board of Equalization and Review appeal form call (919) 560-0300, appeals must be timely filed.
3. Present-Use Value: Your real property may qualify for present use value deferment under forestland, agriculture or horticulture classification. **YOU MUST MEET MINIMUM ACREAGE, USAGE AND INCOME REQUIREMENTS TO QUALIFY.** To obtain an application, please call (919)560-0300 or visit our website at tax.durhamcountync.gov.

G. PERSONAL PROPERTY

Rental Residential Personal Property Used In Connection With Rental Real Estate **—or—** Income Producing Farm Equipment (G.S. 105-317.1).

Landlords owning furnished rental units (houses, apartments, condos, mobile homes, etc.) should list their rental appliances and furnishings on a Business Personal Property listing form. To obtain a Business Personal Property Listing form, please call (919)560-0300 or visit our website: tax.durhamcountync.gov. If you have previously listed, you will automatically receive a business personal property listing form.

If you own any farm equipment (to produce income), you must list your farm equipment on a Business Personal Property Listing form. To obtain a Business Personal Property Listing form, please call (919)560-0300 or visit our website at tax.durhamcountync.gov.

N.C.G.S. 105-308 reads that... “any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful.” A Class 2 misdemeanor is punishable by imprisonment of up to 60 days. As required by state law, late listings will receive a 10 percent penalty. As required by state law, late listings will receive a 10 percent penalty.